



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 5-2004

### Your Firm's Web Site: Does It Comply with the Board's Rules?

The North Carolina State Board of CPA Examiners regards a CPA firm's web site as a form of advertising and as such, a firm's web site must comply with the Board's rules, including 21 NCAC 8N .0306, *Advertising or Other Forms of Solicitation*.

21 NCAC 8N .0306(d), which specifically addresses Internet advertising, mandates that in addition to including the CPA business or CPA firm name, a CPA firm web site must also include the principal place of business, the business phone number, the individual North Carolina certificate number for each CPA listed on the web site, and must specify North Carolina as the state of certification.

Pursuant to 21 NCAC 8N .0306(c), a CPA firm can offer to perform or advertise professional services only in the exact name of the CPA firm as registered with the Board.

Therefore, if your firm is registered with the Board as Smith & Jones, LLP, your firm web site must list the firm name as Smith & Jones, LLP, not Smith & Jones or Smith & Jones, CPAs, etc.

As with all other forms of advertising, a firm web site should contain meaningful information that is not misleading or deceptive to consumers.

For example, qualitative or quantitative terms, such as "expert," "specialist," "reasonable," or "affordable" should not be used because what you consider reasonable or affordable may not be reasonable or affordable to someone else.

However, the Board does permit the use of terms such as "specializing in" or "specialization" in firm advertising, including web sites.

Although a CPA may advertise the nature of services provided to clients, the CPA cannot advertise or indicate a designation or other title unless the CPA has met the requirements of the granting organization for the separate title or designation and he or she is currently on active status and in good standing with the granting organization for the separate title or designation.

**[NOTE: The Board does not approve or authorize designations or separate titles and the use of such designations is for public information purposes only.]**

Although the Board allows a CPA firm, on its web site, to provide a description of a CPA's position within the firm or his or her professional experience, the Board limits the information that can be provided on unlicensed staff.

In a December 2001, Declaratory Ruling (*Activity Review* No. 4-2002), the Board concluded that unlicensed staff, if listed on the firm's web site, must be listed in a separate section from the licensed staff.

In addition, that section must be clearly titled in such a way that the public will not be misled into believing that those staff members are licensed by this Board or otherwise authorized to render professional services without the supervision of an individual licensed by the Board.

In regards to an unlicensed staff member, the Board ruled that on the firm's web site, a firm can only include the unlicensed staff member's name, his or her position title, the firm's business address, and the staff member's telephone number, fax number, and e-mail address.

However, résumé-type information for an unlicensed staff member cannot be included on the firm's web site.

If your firm has a web site or is developing a web site, it is important to ensure that your web site is in compliance with the Board's rules and guidance on advertising.

Remember, the profession and the public are best served when CPA firms and individual CPAs take the appropriate steps to ensure that the public is not confused or misled by a CPA's advertising.

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[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)

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## Disciplinary Actions

**Theodore E. Peterson, Jr., #3979**  
**Charlotte, NC 04/19/04**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 3979 as a Certified Public Accountant.
2. On August 26, 2003, Respondent was indicted on eight (8) counts alleging that he falsified accounting reports sent to the United States Department of Housing and Urban Development (HUD) (Exhibit 1).
3. On January 9, 2004, pursuant to a plea agreement, Respondent pleaded guilty to one count of making a false statement in violation of 18 U.S.C. § 1001 (Exhibit 2). More specifically, Respondent knowingly and willfully made false and fraudulent statements in that he issued and signed, as a certified public accountant, an audit opinion letter in which he stated that he had conducted the audit in accordance with Government Auditing Standards ("GAGAS") when Respondent knew that his CPA certificate had earlier been suspended by this Board and further knew that he had not conducted the audit in accordance with relevant standards and guidelines.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)a and e, and 21 NCAC 8N .0201, .0202, .0203, .0204, .0209, .0403, and .0405.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Theodore E. Peterson, Jr., is hereby permanently revoked.

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**Peter Richard Gray, #23993**  
**Troutman, NC 04/19/04**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 23993 as a Certified Public Accountant.
2. A Bill of Information (Exhibit 1) was issued charging that, between December of 1998 and July of 2003, Respondent had embezzled approximately \$746,000.00 from his employer while serving as the company's Controller.
3. Count One of the Bill of Information alleged that Respondent "...made, uttered, and possessed forged a security, to wit check #18890 in the amount of approximately \$7,424.82, of an organization, which operated in and the activities of which affected interstate commerce, with intent to deceive other persons and organizations, all in violation of Title 18, United States Code, Sections 513 (a) and 2."
4. Count Two of the Bill of Information alleged that Respondent "...transported, transmitted, and transferred and caused to be transported, transmitted, and transferred in interstate commerce securities and money of the value of \$5,000 or more, to wit check #18890 in the amount of approximately \$7,424.82, knowing the same to have been stolen, converted, and taken by fraud, all in violation of

Title 18, United States Code, Sections 2314 and 2."

5. In a Plea Agreement (Exhibit 2) signed by Respondent on October 24, 2003, Respondent agreed "to enter a voluntary plea of guilty to Counts One and Two as set forth in the Bill of Information...."

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
  2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)a and e, and 21 NCAC 8N .0201, .0202, .0203, and .0204(b).
- BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:
1. The Certified Public Accountant certificate issued to Respondent, Peter Richard Gray, is hereby permanently revoked.

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**Joel Moran Wilson, #24462**  
**Denver, NC 04/19/04**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 24462 as a Certified Public Accountant.
2. A Bill of Information (Exhibit 1) was issued charging that, during the period

from August of 1994 through December of 2000, Respondent and codefendants “did unlawfully, willfully, and knowingly conspire, confederate, and agree together and with each other and with other individuals, both known and unknown to the United States Attorney, to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue: to wit, income taxes, and during the course of the conspiracy did commit one or more overt acts....”

3. In a February 27, 2004, Plea Agreement (Exhibit 2), Respondent agreed “to enter a voluntary plea of guilty to Count One as set forth in the Bill of Information....”

4. In said Plea Agreement, Respondent agreed to pay full restitution and to cooperate with the United States Government in its prosecution of other related parties.

5. Said Plea Agreement also required that, within ten (10) days of the entry of his plea, Respondent inform “any licensing authorities” of the charges against him and of his plea. Further,

Respondent agreed not to perform any accounting services except to wind up, under the supervision of a duly licensed CPA, current services being provided to clients. Respondent also agreed not to seek the reinstatement of his certificate “... until the completion of any period of supervised release imposed by the District Court as a result of his plea of guilty.”

6. On or about March 4, 2004, Respondent contacted Board staff to inform the Board of the charges against him and of his plea agreement. Respondent discussed the surrender of his certificate and possible Board actions which may be taken in response to the charges and guilty plea.

7. On March 8, 2004, the Board received Respondent’s letter dated March 4, 2004, Respondent’s surrendered CPA certificate, a copy of the Bill of Information, and a copy of the Plea Agreement.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent’s actions as set out above constitute violations of NCGS 93-12(9)a and e, and 21 NCAC 8N .0201, .0202, .0203, and .0204(b).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Joel M. Wilson, is hereby permanently revoked.

### Comments

If you have questions or comments regarding the *Activity Review*, please contact the Board’s Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at [mbrooks@bellsouth.net](mailto:mbrooks@bellsouth.net).

## Certificates Issued

At its April 19, 2004, meeting, the Board approved the following applications for certification:

Laura P. Abbondanza  
Charles Everett Barlow  
David A. Bartley  
Shaun Martin Bawden  
Jane Cook Benson  
Paul John Brenan  
Arthur Brickman  
Susan Margaret Brim  
Melissa D. Brown  
John Raymond Burlinson  
Huiping Chen  
Trisha Ramsey Cody  
Ray Edward Crouse, Jr.  
Joseph Michael Galante  
Matthew Spencer Hewes

David Austin Jakeman  
Debra Ann Jett  
Heather Leigh Jewell  
Chasity Michelle Johnson  
Deborah Lynn Kaufman  
William R. Kavanaugh  
Kimberly A. Kelley  
Wayne Alexander Martin  
Marisa Dorothea Matthews  
Kimberly Jean Medlin  
Jimmie Russell Mincey  
Mary Helen Nance  
Michael Paul Nickolas  
Tricia M. Oles  
Susan Edmonds Palmer

Susan Scott Pierce  
Tiesha Simone Pope  
Brian Patrick Regan  
Steven Jon Shropshire  
Rebecca Anne Slattery  
Deborah A. Smink  
Craig Steven Smith  
Leslie Fraser Staples  
Steven O. Swyers  
Thomas Britt Taylor  
Lisa Lynn Thompson  
Anna Worley Townsend  
Thu Thuy Tran  
Elizabeth Carver Warren  
Jennifer Wilson Yaudes



## Candidate Misconduct and Cheating on the Uniform CPA Examination

The North Carolina State Board of CPA Examiners, the National Association of State Boards of Accountancy (NASBA), the American Institute of CPAs (AICPA), and Prometric Test Centers regard candidate misconduct, including cheating, on the Uniform CPA Examination very seriously.

The Board, NASBA, the AICPA, and Prometric use a variety of procedures to prevent candidate misconduct and cheating on the Exam.

Prometric Test Center Administrators are trained to watch for unusual behavior and incidents during the Exam and all Exam sessions are audio/video-taped to document the occurrence of any unusual activity.

In addition, unusual activity and candidate misconduct is reported to the Board on a daily basis.

If the Prometric Test Center staff suspects candidate misconduct, a warning will be given to the candidate for any of the following situations:

- Communicating, orally or otherwise, with another candidate or person;
- Copying from or looking at another candidate's materials or workstation;
- Allowing another candidate to copy from or look at materials or workstation;
- Giving or receiving assistance in answering Exam questions or problems;
- Reading Exam questions or simulations aloud; and
- Engaging in conduct that interferes with the administration of the Exam or unnecessarily disturbs other candidates or the test center staff.

Grounds for confiscation of a prohibited item and warning the candidate include:

- Possession of a prohibited item (whether or not in use) inside, or while entering or exiting, the testing room; and

- Using, during a break, any prohibited item in a manner that could result in cheating or the removal of Exam questions and simulations.

(For a list of prohibited items, please refer to the AICPA's *Candidate Bulletin*.)

If a candidate engages in misconduct or does not follow the test center regulations, the test center staff may dismiss that candidate from the Exam and the Board may cancel that candidate's score.

The following are examples of behavior that will not be tolerated during the Exam:

- Repeated act of misconduct after receiving warning(s) from test center staff;
- Attempting to remove or removing, by any means, Exam questions from the testing room;
- Copying, writing, or summarizing Exam questions or simulations on any material other than the scratch paper issued by the test center staff;
- Tampering with computer software or hardware or attempting to use the computer for any reason other than completing the Exam session;
- Intentional refusal or failure to comply with instructions of the test center staff;
- Attempting to have an impersonator gain admission to the testing room or substitute for a candidate after a break; and
- Conduct that may threaten bodily harm or damage to property.

If the Board determines that a candidate has cheated on the Exam, the candidate will be subject to a variety of penalties including, but not limited to, invalidation of grades, disqualification from subsequent Exam administrations, and civil or criminal penalties.

In cases where cheating is discovered after an individual has received his or her CPA certificate, the Board may permanently revoke the certificate.

## Reclassifications

### Reissuance

**04/19/04**

Ann W. Bemis, #11983

### Reinstatement

**04/19/04**

Michelle Gero Ellsworth, #28401

David Joseph Piscorik, #28006

Patti Darlene Davis Royster, #24374

Fernanda Simone Tiu, #21646

Sarah Ann Zinzer, #29664

### Retired

**04/19/04**

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A.0301(b)(23)].

Teresa M. Ameen, #9459  
New Canaan, CT

Thomas L. Meyn, #15197  
Bristol, IN

William H. Starnes, Jr., #21708  
Knoxville, TN

## 2004 Board Meetings

June 22

July 15\*

August 23

September 20

October 25

November 22

December 20

Meetings of the Board are open to the public except when, under State law, some portions are closed to the public. Unless otherwise noted, meetings are held at the Board office in Raleigh and begin at 10:00 a.m.

\*Greensboro

## Return of Client Records

Pursuant to 21 NCAC 8N .0305, *Retention of Client Records*, a CPA must return client records in his or her possession to the client after a demand for the return of the records is made.

If the client is a partnership, records must be returned, upon request, to any of the general partners.

If the client is a corporation, the records must be returned, upon demand, to the president.

Joint records must be made available, upon demand, by any party.

Upon demand, client records must be returned immediately unless there are reasonable circumstances that would delay the return of the records.

For example, a delay may be required to retrieve a closed file from storage or to extract the CPA's working papers.

If the records cannot be returned immediately upon demand, the CPA must notify the client of the exact date that the records will be returned.

Under no circumstances should a CPA refuse to return client records in order to force payment for services provided.

Work papers are generally the property of the CPA and need not be surrendered to the client.

However, some work papers may contain data which should be reflected in the client's books and records, but have not been duplicated nor provided to the client. Therefore, the client's records are incomplete without these records.

In such cases, the work papers that contain this information are considered part of the client's records and copies should be given to the client along with any other client records.

Please consult 21 NCAC 8N .0305 for more complete information about CPA work papers and the return of client records.

## Disciplinary Action

**Christopher Mandaleris, #17304**  
**Greensboro, NC 04/19/04**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17304 as a Certified Public Accountant.
2. Respondent represented to the Board on his 2003-2004 individual certificate renewal that he had obtained thirty-one (31) hours of continuing professional education (CPE) in 2002, in addition to twenty (20) carry-forward hours.
3. While he was completing his plans for completing 2003 CPE on Friday, September 12, 2003, Respondent discovered that he had misread the CPE report from his former employer and had actually completed only fifteen (15) hours of CPE during 2002, in addition to twenty (20) carry-forward hours, leaving him five (5) hours short of the forty (40) hour requirement to renew his CPA certificate for 2003-2004.
4. On Monday, September 15, 2003, Respondent drove to Raleigh and reported the error to a Board representative in person. He followed up that visit with a letter of September 17, 2003, to the Board explaining the error and the circumstances of the error.
5. There is no evidence to indicate that Respondent intentionally committed any deception or willfully violated any Board rule.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provi-

sions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b), and 93-12(9)e and 21 NCAC 8J .0101(b)(2), and 8N .0203(b)(1).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Since Respondent did not have sufficient CPE for renewal at the time he submitted his erroneous certificate renewal, Respondent's application for renewal is insufficient and untimely under NCGS 150B-3(a) and his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his forfeited certificate to the Board with this signed Consent Order.
3. Respondent may apply for reinstatement of his certificate to active status thirty (30) days from the date this Order is approved by the Board.
4. The application to return his certificate to active status shall include:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course provided in a group study format by the North Carolina Association of CPAs (NCACPA).
5. Respondent must obtain, within nine (9) months of the date this Order is approved by the Board, twenty (20) CPE credit hours over and above the annual forty CPE credit hours requirement and this additional CPE cannot be used for either reinstatement or renewal.

## IRS Launches On-Line Tool for Tax Professionals

The Internal Revenue Service (IRS) recently announced that it has launched an on-line form that gives tax professionals a faster, easier method of applying to become an authorized e-filer.

According to the IRS, the on-line application form will reduce processing time and eliminate many of the errors associated with using the paper Form 8633, *Application to Participate in IRS E-File*.

The on-line application is the latest segment of a suite of Internet-based business tools called "e-services" that give tax professionals and financial institutions new choices for working electronically with the IRS and easier access to client information.

Other IRS on-line services available to tax professionals are account registration, preparer tax identification number application, bulk tax payer identification number matching, and interactive tax payer identification number matching.

Tax professionals can register for IRS e-services through the Tax Professional's page on the IRS web site, [www.irs.gov](http://www.irs.gov).

## Address Changed?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of each issue of the *Activity Review*.

Licensees and firms should mail or fax changes to Alice Steckenrider. Address changes can also be e-mailed to [alicegst@bellsouth.net](mailto:alicegst@bellsouth.net).

Exam candidates are encouraged to mail or fax address changes to Phyllis Elliott. Changes can also be e-mailed to [pwelliott@bellsouth.net](mailto:pwelliott@bellsouth.net).

## Katharine Guthrie Memorial Awards

The North Carolina State Board of CPA Examiners is pleased to announce that initial candidates Toshio Osaka, Seldon E. Patty, and Anne M. Latour are the recipients of the November 2003 *Katharine Guthrie Memorial Awards*.

The Guthrie Awards, which are named for a former executive director of the Board, are the semiannual awards presented by the North Carolina Association of CPAs (NCACPA) to the North Carolina candidates with the top three overall scores on the pencil-and-paper Uniform CPA Examination.

To be eligible for the awards, a candidate must sit for all four parts of the Exam and must attain a score of at least 80 on each section of the Exam.

As North Carolina's candidate with the highest overall score on the November 2003 Exam, Toshio Osaka of Concord, is the recipient of the Gold Guthrie Award.

In addition to being named North Carolina's highest scoring candidate on the November 2003 Exam, Osaka has been named to the AICPA's *Candidate High Distinction Report* which lists the 120 top-ranking Exam candidates nationally for each administration of the pencil-and-paper Exam.

Osaka, who is an Associate with PricewaterhouseCoopers, LLP, in Charlotte, received a Bachelor of Science in Accounting from UNC-Charlotte in 2003.

Osaka also holds a Master of Business Administration (1990) from Duke University and a Bachelor of Arts in Political Science (1983) from Waseda University in Tokyo.

As an undergraduate at UNC-Charlotte, Osaka was a member of the Belk College of Business Administration Tax Challenge team that advanced to the final round of the 2002 Deloitte & Touche Tax Challenge, a national case study competition for tax students.

Seldon E. Patty of Greensboro is North Carolina's second-highest scoring candidate on the November 2003

Exam and the recipient of the Silver Guthrie Award.

Patty, who received a Bachelor of Science in Business Administration from UNC-Chapel Hill in 1966 and a *Juris Doctorate* from UNC-Chapel Hill in 1968, began taking accounting courses at Guilford College in 2002 to prepare for the Exam.

Now a consultant with Bernard Robison & Company, L.L.P., in Greensboro, Patty practiced business, tax, and estate planning law with Carruthers & Roth, P.A., in Greensboro, from 1968 until his retirement in June 2000.

Patty is a member of the North Carolina State Bar, the North Carolina Bar Association, the American Bar Association, the Greensboro Bar Association, the Greensboro Estate Planning Council, the UNC Tax Institute Board of Advisors, the Christ United Methodist Church Board of Trustees, and the Industries of the Blind, Inc., Board of Directors.

North Carolina's third-highest scoring candidate on the November 2003 Exam, Anne M. Latour, of Cary, is the recipient of the Bronze Guthrie Award.

Latour, who graduated *magna cum laude* from Meredith College in 2003 with a Bachelor of Science in Accounting, graduated *cum laude* from Boston College in 1983 with a Bachelor of Science in Biology.

She was a member of *Delta Mu Delta*, the national business administration honor society, and received the Meredith College Certificate of Excellence in recognition of her exceptional academic performance.

Latour is employed as a Research Analyst with UNC-Chapel Hill.

## Exam Applications

Applications for the Uniform CPA Exam are available from the Board's website, [www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us), or by calling Phyllis Elliott at (919) 733-4224.



# Computer-Based Exam Issues

On April 5, 2004, the computer-based Uniform CPA Examination was launched at more than 300 Prometric Testing Centers across the United States.

Although the transition from the pencil-and-paper Exam to the computer-based Exam has been relatively smooth, some candidates have experienced problems.

To reduce the problems you may have with the Exam, please review the following list of Exam-related issues:

- The National Candidate Database (NCD), which is administered by the National Association of State Boards of Accountancy (NASBA), has experienced some delays in issuing the Notices to Schedule (NTS). NASBA is working to correct the problem and will continue to take appropriate action when delays cannot be avoided.

- You must have your NTS before attempting to schedule an appointment to take the Exam. You may schedule your appointment(s) by telephone at 1-800-580-9648 or through the Prometric web site, [www.2test.com](http://www.2test.com) or [www.prometric.com](http://www.prometric.com). You will not receive written confirmation of your appointment(s), but you can view confirmation of your appointment(s) on the Prometric web site.

- Candidates who reschedule an appointment less than 30 days before the original appointment will be charged a rescheduling fee by Prometric. Your NTS contains specific information regarding rescheduling an appointment and the rescheduling fee. The Board is not authorized, under any conditions, to waive or pay a rescheduling fee assessed by Prometric.

- You will not be admitted to the Prometric Testing center without two (2) valid forms of identification and your NTS. Your primary id must be a signed photo id such as a driver's license and your secondary id may be assigned credit card, ATM or debit card, etc. Unsigned, invalid, or photocopied ids will not be accepted. Your NTS includes an Exam password that you must enter on the computer as part of the log-in process; without your NTS, you cannot take the Exam.

- The Business Environments & Concepts (BEC) section of the Exam has three (3) testlets, not five (5) testlets.

- If the time allotted for an Exam section expires before you finish and you have not yet logged out of the Exam, all answers submitted up to that point will be saved and will count towards your score.

- If you experience a problem with the Exam content or have a question/concern regarding the Exam content, fax your name (not candidate number) and the specifics of the problem or question/concern to the AICPA Exam Team at (201) 938-3443.

- If you have a problem or question/concern with the administration

of the Exam, the Prometric Testing Center, etc., fax your name, candidate id number, and the specifics of the problem or question/concern to the Board's Executive Director at (919) 733-4209. You may also e-mail the information to [mbrooks@bellsouth.net](mailto:mbrooks@bellsouth.net).

Additional information on the computer-based Exam is available from the following web sites:

**AICPA**  
[www.cpa-exam.org](http://www.cpa-exam.org)  
**NC Board of CPA Examiners**  
[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)  
**NASBA**  
[www.nasba.org](http://www.nasba.org)  
**Prometric**  
[www.prometric.com](http://www.prometric.com)

## Inactive Status

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

04/01/04	Daniel Ray Robertson	Charlotte, NC
04/01/04	Joyce Johnson	Homosassa, FL
04/02/04	Earl Wayne Baucom	Boston, MA
04/08/04	Herschel Horton Lewis	Sanford, NC
04/08/04	Joanne Gallos Rake	Bowie, MD
04/08/04	Carol Walker Hatchett	Raleigh, NC
04/08/04	Lisa A. Tsuei	Hillsboro, OR
04/08/04	Beth Ann Mullen	Bethesda, MD
04/08/04	Lori Woods Beaver	Concord, NC
04/08/04	Aaron Michael Oakley	Brawley, CA
04/08/04	Matthew Robert Kulis	Greer, SC
04/12/04	Mary Lynn Chew	Indian Trail, NC
04/12/04	Kathleen L. Gavin	Scarborough, ME
04/15/04	Michael G. Lee	Davidson, NC
04/15/04	Jeannine Carol Molek	Raleigh, NC
04/15/04	Seabrook Connell Kelley	Charlotte, NC
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